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UNITED STATES DISTRICT COURT WESTERN DISTRICT OF WASHINGTON AT TACOMA

UNITED STATES OF AMERICA,

Plaintiff,

v.

EFFIE LIGON, individually, and as managing partner of IBIS GROUP, LLC, and as trustee of IBIS COMPANY TRUST,

Defendant.

Case No. MS06-5017 FDB

ORDER DIRECTING RESPONDENT TO RESPOND TO ADMINISTRATIVE SUMMONS ISSUED BY THE UNITED STATES INTERNAL REVENUE SERVICE

THIS MATTER comes on before the above-entitle court upon the Petition of the Internal Revenue Service for an order enforcing an Internal Revenue Service administrative summons served on respondent July 7, 2005.

Having considered all materials submitted in support of and in response to said petition, as well as the files and records herein, including but not limited to the Report and Recommendation of United States Magistrate Judge Karen L. Strombom, and having considered Respondent's objections, it is hereby

ORDERED as follows:

- 1. The court has jurisdiction over the parties and the subject matter of this proceeding.
- 2. Respondent be, and she is hereby ordered to fully obey the administrative summons served on respondent July 7, 2005, by attending, testifying, and producing all documentation required by the terms of the summons before Internal Revenue Service Agent Paul Shipley, or any other proper officer or employee

Order Page - 1 of the Internal Revenue Service, at such time and place as may be set by Revenue Agent Shipley or any other proper officer or employee of the Internal Revenue Service.

3. Failure to comply with the terms of this order may result in a finding of civil contempt punishable by fine or imprisonment pursuant to 18 U.S.C. §401.

The Clerk shall send uncertified copies of this order to all counsel of record, and to any party appearing pro se.

Dated this 2nd day of October, 2006.

FRANKLIN D. BURGESS

UNITED STATES DISTRICT JUDGE